

DECLARATION OF DAVID KOSS

I, David Koss, hereby declare that:

1. I am competent to testify to the following facts and I make this declaration on personal knowledge.
2. I am President of The LP Watch Group, Inc. ("LP Watch") and the Chief Operating Officer of Charles Winston Luxury Group, LLC ("CWLG").
3. LP Watch is a Florida corporation whose articles of incorporation were filed with the State of Florida on September 6, 2006. LP's headquarters have always been located in Florida, first in Ft. Lauderdale, FL and then at our new offices in Hollywood, FL.
4. CWLG is a Florida limited liability company and is headquartered in Hollywood, FL. In January of 2007, CWLG purchased certain assets of Charles Winston Enterprises, Inc., a California corporation, but did not purchase the obligations or the liabilities.
5. LP Watch sells watches, but has never sold Charles Winston branded jewelry.
6. To the extent LP Watch and CWLG perform any service work for Ohio residents, it is initiated at the unilateral request of those residents and none of the services are performed in Ohio.
7. CWLG and LP Watch have sold jewelry and watch products to Value Vision, dba ShopNBC, which is located in Minneapolis, Minnesota. Prior to September 10, 2008, we shipped all products directly to Value Vision in Minneapolis, we billed Value Vision in Minnesota and Value Vision issues checks to us from Minnesota. On

September 10, 2008, well after this lawsuit was filed, we began drop shipping products at the request and direction of Value Vision. A drop shipment occurs as follows: We receive an order from Value Vision with instructions to ship the product to its customer at the address that Value Vision provides. Electronic data representing an invoice for the product and shipping costs is submitted to Value Vision in Minneapolis and payments are issued to our companies from Value Vision in Minneapolis. CWLG and LP Watch have no input or discretion as to where product is to be shipped as we rely solely on the directives of Value Vision.

8. We have never drop shipped products for Amazon.com. Any products that we sell to Amazon.com are shipped directly to its warehouse in Campbellsville, Kentucky. Electronic data representing an invoice for the products is submitted to Amazon.com in Seattle, Washington and payments are issued to our companies from Amazon.com in Seattle, Washington.

9. We drop ship products at the request and direction of Overstock.com. However, electronic data representing an invoice for the products and shipping costs is submitted to Overstock.com in Salt Lake City, Utah and payments are issued to our companies from Overstock.com in Salt Lake City, Utah. CWLG and LP Watch have no input or discretion as to where product is to be shipped as we rely solely on the directives of Overstock.com.

10. We do not sell any products to Filene's Basement.

11. We do not drop ship any products for Ultra Stores, Inc. ("Ultra") and we have not shipped any products to Ultra Stores in Ohio. We ship to Ultra's distribution center in Illinois which is located in the Chicago area. Electronic data representing an

invoice for the products is submitted to Ultra in Illinois and payments are issued to our companies from Ultra in Illinois.

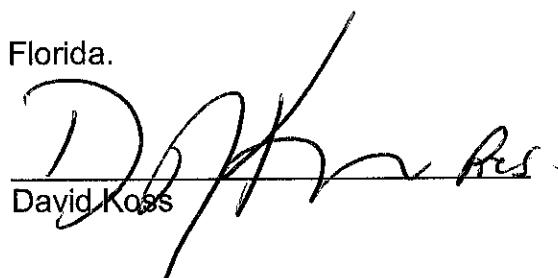
12. Neither LP Watch nor CWLG sell any products to or engage in any business with emitations.com or eBay.com, both of which were referenced on page 5 of Plaintiffs' Opposition Brief.

13. None of the sales or any sales calls referenced in Paragraph 8 of my original declaration related to any Charles Winston branded products.

14. Neither LP Watch nor CWLG have ever sold any Charles Winston branded products to any persons or entities in Ohio.

15. To the best of my knowledge, neither LP Watch nor CWLG are parties to any contracts which require the distribution or sale of Charles Winston branded products nationally or specifically to Ohio.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 20th day of March, 2009 in Hollywood, Florida.



David Koss